

UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF WASHINGTON  
AT SEATTLE

ESTATE OF KENNETH H. REISERER,  
REISERER & AGEE, LLP, by ESTATE OF  
KENNETH H. REISERER, its successor in  
interest,

Petitioners,

v.

UNITED STATES OF AMERICA,

Respondent.

CASE NO. C04-0967C

ORDER

This matter has come before the Court on Petitioners' motion to quash a third-party summons issued by the Internal Revenue Service (IRS) to the Bank of America. The motion was referred to the Honorable Mary Alice Theiler, United States Magistrate Judge, for consideration. A Report and Recommendation ("R&R") (Dkt. No. 34) was duly issued, and objections filed (Dkt. No. 41).

Because the Court finds that the R&R has addressed and disposed of all of the arguments Petitioners raise in their objections, the Court hereby ADOPTS the R&R. The petition to quash is DENIED and Respondent's motion for summary enforcement is GRANTED. The Clerk is directed to send copies of this Order to the parties and to Judge Theiler.

SO ORDERED this 25th day of May, 2005.

  
UNITED STATES DISTRICT JUDGE